

In Re: Buckeye Technologies, Inc.)
 Personal Property Account No. P-089746) Shelby County
 Tax years 2002, 2003)

These are direct appeals pursuant to Tenn. Code Ann. section 67-1-1005(b) from the following back assessments/reassessments of the subject property:

Tax Year	Original Assessment	Revised Assessment	Back Assessment/ Reassessment
2002	\$9,334,530	\$11,145,750	\$1,811,220
2003	\$9,716,070	\$11,471,250	\$1,755,180

The appeals were received by the State Board of Equalization on October 18, 2005. The undersigned administrative judge conducted a hearing of this matter on October 28, 2005 in Memphis.¹ The appellant, Buckeye Technologies, Inc. ("Buckeye"), was represented by attorneys John B. Burns and William H. D. Fones, Jr., of Baker, Donelson, Bearman, Caldwell & Berkowitz, PC (Memphis). Assistant Shelby County Attorney Thomas Williams appeared on the Assessor's behalf.

Counsel for Buckeye has moved to dismiss these back assessments/reassessments on the ground that they were not initiated within the time permitted by Tenn. Code Ann. section 67-1-1005. Insofar as they relate to this procedural issue (except for the particular dates when the notices of audit, audit findings, and back assessment/reassessment certifications were issued), the facts of this case do not materially differ from those in Pittco, Inc. (Tax Years **2002**, 2003, and 2004, Shelby County, Initial Decision and Order, February 17, 2005). For the reasons stated in that contemporaneously-entered initial order, the administrative judge concludes that the taxpayer's motion must be granted.²

It is, therefore, ORDERED that the disputed back assessments/reassessments be dismissed, and that the subject property be valued as follows:

¹At the request of counsel for the taxpayer, its appeal from the Shelby County Board of Equalization's valuation of the subject property for tax year 2004 was heard on the same day. The administrative judge will issue a separate opinion in that case.

²This expedited decision is rendered under authority of Tenn. Code Ann. section 67-5-1505(d).

TAX YEAR	APPRAISAL	ASSESSMENT
2002	\$31,115,100	\$9,334,530
2003	\$32,386,900	\$9,716,070

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal “**identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order**”; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 17th day of February, 2006.

PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: John B. Burns & William H. D. Fones, Jr., Attorneys
Baker, Donelson, Bearman, Caldwell & Berkowitz, PC
Assistant Shelby County Attorney Thomas Williams
Gwendolyn T. Cranshaw, Director of Finance, Shelby County Assessor’s Office
Rita Clark, Assessor of Property

